IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 30TH MAY 2007 / 9TH JYAISHTA 1929

WP(C).No. 16351 of 2007(V)

PETITIONER:

M/S.K.P.TRADE LINKS, KAKKANCHERRY,
PALLIKKAL BAZAR, MALAPPURAM DISTRICT,
REPRESENTED BY K.P.POOKOYA THANGAL,
MANAGING PARTNER.

BY ADV. DR.K.B.MOHAMMEDKUTTY(SR)
SRI.K.M.FIROZ

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER,
THIRURANGADI.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, MALAPPURAM AT MANJERI.

4. THE STATE OF KERALA, REPRESENTED
BY SECRETARY TO GOVERNMENT, TAXES DEPARTMENT,
SECRETARIAT, THIRUVANANTHAPURAM.

BY G.P. SRI. MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 30/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 16351 OF 2007

Dated this the 30th day of May, 2007

JUDGMENT

Since appeal is filed against assessment and having regard to the contentions raised, W.P. is disposed of granting stay against recovery proceedings for recovery of sales tax due for 2004-05 on petitioner remitting 25% of the demand as shown in the assessment order, that is exclusive of collection charges, within one month from now. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment as above.

(C.N.RAMACHANDRAN NAIR)
Judge